

**Illinois Department of Revenue  
Regulations**

<b>Title 86 Part 190 Section 190.145 Receipt</b>
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**TITLE 86: REVENUE**

**PART 190  
AUTOMOBILE RENTING USE TAX**

**SUBPART C: RECEIPT FOR THE TAX**

**Section 190.145 Receipt**

When an automobile rentor collects Automobile Renting Use Tax from a rentee, the rentor should give the rentee a receipt for the tax so collected if the rentee demands such a receipt. The receipt should show the name and address of the rentor and the rentee, the place and date of the automobile rental, a brief description of the automobile rented, the amount of the rental price, the lease term, the amount of the tax and the date on which the tax was paid. The Automobile Renting Use Tax shall be stated as a distinct item separate and apart from the rental price of the automobile. The best evidence that the tax was stated as a separate item is a receipt given to the rentee which shows the tax as a distinct item separate and apart from the rental price of the automobile.

(Source: Amended at \_\_\_ Ill. Reg. \_\_\_\_, effective \_\_\_\_\_)